



Iowa Department of Human Services

INFORMATIONAL LETTER NO.1914-MC-FFS

DATE: June 12, 2018

TO: Iowa Medicaid Nursing Facilities (NF) and Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/ID)

APPLIES TO: Managed Care (MC), Fee-for-Service (FFS)

FROM: Iowa Department of Human Services (DHS), Iowa Medicaid Enterprise (IME)

RE: Financial and Statistical Report, Form 470-0030 (Cost Report)

EFFECTIVE: 2019 Fiscal Year Ends

The IME has updated the Financial and Statistical Report, Form 470-0030 (Cost Report). It should be used starting with 2019 fiscal year ends; for example: January 31, 2019, February, 28, 2019, etc.

The cost report was redesigned with feedback from various industry associations and other stakeholders. The updated form should better capture the financial, statistical and other data used by the IME Provider Cost Audit and Rate Setting (PCA) contractor to establish rates in accordance with Iowa Administrative Code (IAC) 441 Chapters 81 and 82.

DO NOT SUBMIT THE NEW VERSION OF THE COST REPORT FOR 2018 OR PRIOR FISCAL YEAR ENDS. IT WILL BE REJECTED AND SENT BACK.

The cost report should be used by all NFs and ICF/IDs, with the exception of hospital-based NFs that are Medicare-certified and provide only the skilled level of care. The updated cost report and instructions which can be downloaded will be posted on the [Forms](#)¹ web page on the DHS website in December 2018.

All schedules for NFs are required to be considered a complete submission. Schedules H, I, Qualified Assurance Assessment Fee (QAAF), and Supplementation are not required for ICF/ID providers. Complete cost reports should be emailed securely to costaudit@dhs.state.ia.us. All other required documentation, for example, Medicare cost report and facility trial balance, can be emailed to the above address as well.

A signed copy of the Certification Statement (page 1 of the financial report) and, for NFs that are also Medicare certified, a signed copy of Medicare Certification (Worksheet S), must also be mailed to the rate setting contractor prior to the due date at the address below.

¹ <http://dhs.iowa.gov/ime/providers/forms>

Iowa Medicaid Enterprise
Attn: Provider Cost Audit
P.O. Box 36450
Des Moines, Iowa 50315

Failure to submit a complete cost report and all other required forms by the due date will result in reduction in rates as specified in rule.

If you have any questions, please contact the IME Provider Cost Audit Unit at 1-866-863-8610, locally in Des Moines at 515-256-4610, or by email at costaudit@dhs.state.ia.us.